

MARRIED FILING COMBINED — SHORT FORM
MISSOURI INDIVIDUAL INCOME TAX RETURN

2000
FORM MO-1040B

YOUR LAST NAME	FIRST NAME	MIDDLE INITIAL	YOUR SOCIAL SECURITY NUMBER	
SPOUSE'S LAST NAME	FIRST NAME	MIDDLE INITIAL	YOUR SPOUSE'S SOCIAL SECURITY NUMBER	
PRESENT ADDRESS (INCLUDE APT. NO. OR RURAL ROUTE)			COUNTY OF RESIDENCE	SCHOOL DISTRICT NO.
CITY, TOWN OR POST OFFICE, STATE AND ZIP CODE				
PLEASE CHECK THE APPROPRIATE BOXES THAT APPLY TO YOU/YOUR SPOUSE				
<div style="display: flex; justify-content: space-between;"> <div> AGE 65 OR OLDER <input type="checkbox"/> YOURSELF <input type="checkbox"/> SPOUSE </div> <div> BLIND <input type="checkbox"/> YOURSELF <input type="checkbox"/> SPOUSE </div> <div> 100% DISABLED <input type="checkbox"/> YOURSELF <input type="checkbox"/> SPOUSE </div> <div> NON-OBLIGATED SPOUSE <input type="checkbox"/> YOURSELF <input type="checkbox"/> SPOUSE </div> </div>				

INCOME	1. What did you report as your total income on your 2000 federal return? Enter Line 18 from the Worksheet.	1	Yourselves	00	Your Spouse	00
	2. Subtract any state income tax refund included in your 2000 federal income.	2	-	00	-	00
	3. Subtract Line 2 from Line 1. This is your Missouri Income.	3	=	00	=	00
	4. TOTAL INCOME. Add both numbers on Line 3 and enter here.	4				00
	5. Income percentages: Divide Line 3 by Line 4 for both you and your spouse. (The total of the two must equal 100%. Round to the nearest whole number.)	5		%		%

DEDUCTIONS	6. Exemption amount for married persons filing a combined return. Enter \$4,200 on this line.	6	+	4200	00
	7. What was your federal income tax reported on your 2000 federal return? Enter this amount or \$10,000, whichever is less.	7	+		00
	8. What is your standard or itemized deduction ? See back of form for amounts.	8	+		00
	9. Enter the total number of dependents you claimed on your federal return and multiply by \$1,200. (Do not include yourself or spouse.)	9	+		00
	10. Enter the total number of dependents age 65 or older you claimed on your federal return and multiply by \$1,000. (Do not include yourself or spouse.)	10	+		00
	11. Enter your long-term care insurance deduction	11	+		00
	12. TOTAL DEDUCTIONS. Add Lines 6 through 11 and enter here.	12	=		00

TAXES	13. TOTAL MISSOURI INCOME (Line 4) minus TOTAL DEDUCTIONS (Line 12)	13	00		
	14. Multiply Line 13 by the percentages you determined in Line 5. Do this for you and your spouse.	14	00	Yourselves	Your Spouse
	15. Use the tax table on back of this form to figure the tax on amounts from Line 14 for you and your spouse.	15	00		00
	16. TOTAL TAXES. Combine your and your spouse's taxes from Line 15.	16			00

PAYMENTS/REFUND	17. What is your and your spouse's Missouri withholding? Enter total amount from all Form W-2(s) and Form 1099-R(s).	17	00		
	18. Did you make any Missouri estimated tax payments for 2000? If so, include any amount of your 1999 refund credited to your 2000 estimated payments.	18	00		
	19. TOTAL PAYMENTS. Add Lines 17 and 18 and enter the amount here.	19	00		
	20. If amount of TOTAL PAYMENTS (Line 19) is larger than amount of TOTAL TAXES (Line 16), enter the difference here. You have overpaid. If not, enter the amount on Line 24.	20	00		
	21. You may donate part of your refund or contribute additional payments to any or all of the trust funds listed to the right. Please indicate your choices and the amount of your donation for each fund in the appropriate boxes.	21	00	00	00
	22. What is the amount from Line 20 you want applied to next year's taxes?	22			00

23. Your REFUND. Line 20 minus Lines 21 and 22. Mail to: Department of Revenue, P.O. Box 500, Jefferson City, MO 65106-0500.	OR	24. If Line 19 is less than Line 16, you have an AMOUNT DUE. Mail to: Department of Revenue, P.O. Box 329, Jefferson City, MO 65107-0329.
23		24
00		00

SIGNATURE	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which he/she has any knowledge. As provided in Chapter 143, RSMo, a penalty of up to \$500 shall be imposed on any individual who files a frivolous return.			DOR ONLY	S E P F
	I authorize the Director of Revenue or delegate to discuss my return and enclosures with the preparer or any member of his/her firm. <input type="checkbox"/> YES <input type="checkbox"/> NO			PREPARER'S PHONE NUMBER	
	YOUR SIGNATURE	DATE	PREPARER'S SIGNATURE	FEIN, SSN OR PTIN	
	SPOUSE'S SIGNATURE	DAYTIME TELEPHONE	PREPARER'S ADDRESS AND ZIP CODE		DATE

STANDARD DEDUCTION AMOUNTS

• Married Filing A Combined Return — \$7,350

If you or your spouse marked any of the boxes for 65 or older or blind, please see your federal return for your standard deduction amount.

Federal Form	1040EZ	1040A	1040
Line Number or Amount	\$7,350	22	36

MISSOURI ITEMIZED DEDUCTIONS

- You will need to use the Line-by-Line Instructions.
- Complete only if you itemize deductions on Federal Form 1040, Schedule A.
- Enclose a copy of pages 1 and 2 of your Federal Form 1040 and Federal Schedule A. If you were *required* to itemize deductions on your federal return, check here ☐. (See instructions)

1. Total federal itemized deductions from Federal Form 1040, Line 36	1		00
2. 2000 (FICA) — yourself — Social security \$ _____ + Medicare \$ _____	2		00
3. 2000 (FICA) — spouse — Social security \$ _____ + Medicare \$ _____	3		00
4. 2000 Railroad retirement tax — yourself (Tier I and Tier II) \$ _____ Medicare \$ _____	4		00
5. 2000 Railroad retirement tax — spouse (Tier I and Tier II) \$ _____ Medicare \$ _____	5		00
6. 2000 Self-employment tax — yourself \$ _____ Amount from Federal Form 1040, Line 27 \$ _____ Difference	6		00
7. 2000 Self-employment tax — spouse \$ _____ Amount from Federal Form 1040, Line 27 \$ _____ Difference	7		00
8. TOTAL — add Lines 1 through 7	8		00
9. State and local income taxes — Review instructions and worksheet below before completing	9		00
10. Kansas City and St. Louis earnings taxes included in Line 9	10		00
11. Net state income taxes — Subtract Line 10 from Line 9 or enter Line 8 from the worksheet below.	11		00
12. MISSOURI ITEMIZED DEDUCTIONS — subtract Line 11 from Line 8 (enter here and on front of form, Line 8)	12		00

NOTE: IF LINE 12 IS LESS THAN YOUR FEDERAL STANDARD DEDUCTION, SEE INSTRUCTIONS.

WORKSHEET FOR LINE 9 — STATE AND LOCAL INCOME TAXES — Complete this worksheet only if your federal adjusted gross income from *Federal Form 1040, Line 33* is more than \$128,950 (\$64,475 if married filing separate). If your federal adjusted gross income is less than or equal to these amounts, do not complete this worksheet. See the instructions for the amount to enter on Line 11, above. Please submit copy of your Federal Itemized Deduction Worksheet (Page A-6 of Federal Schedule A instructions.)

1. Enter amount from Federal Form 1040, Schedule A, Itemized Deduction Worksheet, Line 3 (see page A-6 of Federal Schedule A instructions). If \$0 or less, enter \$0	1		00
2. Enter amount from Federal Form 1040, Schedule A, Itemized Deduction Worksheet, Line 9 (see page A-6 of Federal Schedule A instructions).	2		00
3. State and local income taxes from Federal Form 1040, Schedule A, Line 5	3		00
4. Kansas City and St. Louis earnings taxes included on Federal Form 1040, Schedule A, Line 5	4		00
5. Subtract Line 4 from Line 3	5		00
6. Divide Line 5 by Line 1	6		%
7. Multiply Line 2 by Line 6	7		00
8. Subtract Line 7 from Line 5. Enter here and on Line 11 above.	8		00

2000 TAX TABLE

If Line 14 is			If Line 14 is			If Line 14 is			If Line 14 is			If Line 14 is			If Line 14 is		
At least	But less than	Your tax is	At least	But less than	Your tax is	At least	But less than	Your tax is	At least	But less than	Your tax is	At least	But less than	Your tax is	At least	But less than	Your tax is
0	100	\$ 0	1,500	1,600	\$ 26	3,000	3,100	62	4,500	4,600	\$109	6,000	6,100	\$167	7,500	7,600	\$238
100	200	2	1,600	1,700	28	3,100	3,200	65	4,600	4,700	113	6,100	6,200	172	7,600	7,700	243
200	300	4	1,700	1,800	30	3,200	3,300	68	4,700	4,800	116	6,200	6,300	176	7,700	7,800	248
300	400	5	1,800	1,900	32	3,300	3,400	71	4,800	4,900	120	6,300	6,400	181	7,800	7,900	253
400	500	7	1,900	2,000	34	3,400	3,500	74	4,900	5,000	123	6,400	6,500	185	7,900	8,000	258
500	600	8	2,000	2,100	36	3,500	3,600	77	5,000	5,100	127	6,500	6,600	190	8,000	8,100	263
600	700	10	2,100	2,200	39	3,600	3,700	80	5,100	5,200	131	6,600	6,700	194	8,100	8,200	268
700	800	11	2,200	2,300	41	3,700	3,800	83	5,200	5,300	135	6,700	6,800	199	8,200	8,300	274
800	900	13	2,300	2,400	44	3,800	3,900	86	5,300	5,400	139	6,800	6,900	203	8,300	8,400	279
900	1,000	14	2,400	2,500	46	3,900	4,000	89	5,400	5,500	143	6,900	7,000	208	8,400	8,500	285
1,000	1,100	16	2,500	2,600	49	4,000	4,100	92	5,500	5,600	147	7,000	7,100	213	8,500	8,600	290
1,100	1,200	18	2,600	2,700	51	4,100	4,200	95	5,600	5,700	151	7,100	7,200	218	8,600	8,700	296
1,200	1,300	20	2,700	2,800	54	4,200	4,300	99	5,700	5,800	155	7,200	7,300	223	8,700	8,800	301
1,300	1,400	22	2,800	2,900	56	4,300	4,400	102	5,800	5,900	159	7,300	7,400	228	8,800	8,900	307
1,400	1,500	24	2,900	3,000	59	4,400	4,500	106	5,900	6,000	163	7,400	7,500	233	8,900	9,000	312

Go to <http://dor.state.mo.us/tax> and enter your taxable income from Line 14 for assistance in calculating your tax. NOTE: Make sure \$315 is included in your calculation of tax for taxable income over \$9,000.

Example — If Line 14 is \$12,000, the tax would be computed as follows:
\$315 + \$180 (6% of \$3,000) = \$495

9,000 315
PLUS 6% of excess over \$9,000

SPLITTING YOUR INCOME

Looks like you are ready to go! Do you have a copy of your 2000 federal return? You will need it to complete this worksheet. Complete this worksheet before you begin the Income section of the tax form. The chart provides you with specific line numbers that make it easy for you to locate this information on your federal return. When you have finished this worksheet, take the numbers from Line 18 and place them on Line 1 of the tax form.

For each type of income, enter the part of the total that is yours in the "Yourself" column and your spouse's part in the "Your Spouse" column. The following items are special points to keep in mind.

- Income received from jointly held property must be split by each spouse's percentage of ownership in the property.
- Taxable social security benefits must be split between each spouse according to their percentage of gross social security benefits received for the tax year times Line 14b of the Federal Form 1040A or Line 20b of the Federal Form 1040.
- The state tax refund should be split according to your last year's income percentages found on Line 5 of your 2000 Missouri income tax return (Form MO-1040B).

Splitting Your Income for Combined Return	Federal Form 1040EZ Line Number	Federal Form 1040A Line Number	Federal Form 1040 Line Number	Yourself		Your Spouse
1. Wages, salaries, tips, etc.	1	7	7	00	1	00
2. Taxable interest income	2	8a	8a	00	2	00
3. Dividend income	none	9	9	00	3	00
4. State and local income tax refunds	none	none	10	00	4	00
5. Alimony received	none	none	11	00	5	00
6. Business income or (loss)	none	none	12	00	6	00
7. Capital gain or (loss)	none	10	13	00	7	00
8. Other gains or (losses)	none	none	14	00	8	00
9. Taxable IRA distributions	none	11b	15b	00	9	00
10. Taxable pensions and annuities	none	12b	16b	00	10	00
11. Rents, royalties, partnerships, S corporations, trusts, etc.	none	none	17	00	11	00
12. Farm income or (loss)	none	none	18	00	12	00
13. Unemployment compensation	3	13	19	00	13	00
14. Taxable social security benefits	none	14b	20b	00	14	00
15. Other income	none	none	21	00	15	00
16. Total (add Lines 1 through 15)	4	15	22	00	16	00
17. Less: federal adjustments to income	none	18	32	00	17	00
18. Federal adjusted gross income (Line 16 – Line 17) Enter amounts here and Line 1 of Form MO-1040B	4	19	33	00	18	00

This is the answer to Question Number 1
on Form MO-1040B.